

ORDINANCE NO 106-2002

AN ORDINANCE OF THE TOWNSHIP OF CENTRE, BERKS COUNTY, PENNSYLVANIA, AMENDING THE TOWNSHIP'S ORDINANCE RELATING TO EARNED INCOME TAX BY SUPPLEMENTING THE PROVISIONS TO ESTABLISH ELECTRONIC MEDIA FILING REQUIREMENTS FOR TAX REPORTING OBLIGATIONS FOR EMPLOYERS WITHIN THE TOWNSHIP, COMMENCING IN 2003 FOR EMPLOYERS OF 100 EMPLOYEES OR MORE AND COMMENCING IN 2004 FOR EMPLOYERS OF 50 EMPLOYEES OR MORE, PROVIDING FOR THE ESTABLISHMENT OF PENALTIES THEREOF FOR THE FAILURE TO COMPLY; PROVIDING FOR A SEVERABILITY CLAUSE, A REPEALER CLAUSE AND AN EFFECTIVE DATE

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Centre, Berks County, Pennsylvania, and it is hereby ENACTED AND ORDAINED by the authority of the same as follows:

Section 1. This Ordinance is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, as amended.

Section 2. The following provisions, as approved in the Resolution of the Berks County Earned Income Tax Collection Bureau on June 25, 2002, are hereby established:

"Commencing in the first quarter 2003, all employers that are located within the Township of Centre, Berks County, Pennsylvania, and that have one hundred (100) or more employees during any quarter of the year, must use electronic media (including, but not limited to, diskette, compact disk and electronic transmission) to satisfy its tax reporting obligations for such quarter or for such year.

Commencing in the first quarter of 2004, all employers that are located within the Township of Centre, Berks County, Pennsylvania, and that have fifty (50) or more employees during any quarter of the year must use electronic media (including, but not limited to, diskette, compact disk and electronic transmission) to satisfy its tax reporting obligations for such quarter and for such year.

Any employer that is required to file its tax reporting obligations via electronic media but fails to file via electronic media shall be liable for a Three Hundred and 00/100 Dollars (\$300.00) fine for each reporting period that the employer does not file via electronic media."

Section 3. Any and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

Section 4. If any sentence, clause, section or part of this Ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impact any other remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Township of Centre that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included herein.

Section 5. This Ordinance shall be come effective five (5) days following the date of adoption.

ENACTED AND ORDAINED into law this 9 day of Dec, 2002
2002 by the Board of Supervisors of the Township of Centre, Berks County, Pennsylvania.

CENTRE TOWNSHIP
BOARD OF SUPERVISORS

Ronald Krupp

Clair L. Miller

[Signature]

Attest:

Gloria Yun
Secretary

SEAL

MUNICIPAL CERTIFICATION